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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

January 10, 2020

Town of Northfield
ATTN: Board of Selectmen
233 Atlantic Avenue
Northfield, NH 03862-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Northfield's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Northfield achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Northfield is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. Assessments as of April 1. Two properties had no documented permit visit by an assessor. Additionally, one permit property was missing depreciation where construction was still ongoing, and another had an outbuilding that was not noted by the assessor on their most recent visit.

ASB III, C. 1a - Credits. Multiple samples had either not been reviewed in the last five years, were missing Selectboard signatures, or had incomplete files.

ASB III, C. 1a - Exemptions. Multiple samples had either not been reviewed in the last five years, were missing Selectboard or applicant signatures, or had incomplete files.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

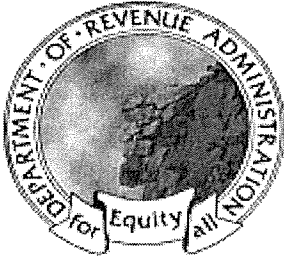
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality:

Northfield

B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1

B3-Revised Inventory program that addresses compliance with RSA 75:8

Municipality of Northfield in the category of ASSESSMENTS as of April 1, and REVISED
INVENTORY PLAN:

Met Standard
Did Not Meet Standard

B2	B3
	X
X	

Comments:

DRA Appraiser Signature:

Charles Reese

Date:

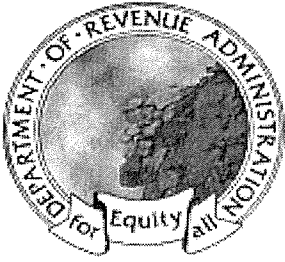
8/29/18

DRA Supervisor Initials:

AD

Date:

1/6/20



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

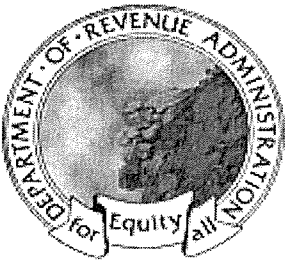
ASB III, B. 2.

Name of Municipality: Northfield

Date of Review: 8/29/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
1	R10-19-0	Yes
2	R14-3D-0	Yes
3	R14-4E-0	Yes
4	R14-7-6	No
5	R15-10-0	No
6	R15-34-5	No
7	R15-47-15	Yes
8	R15-78-0	Yes
9	R16-27A-1	No
10	R16-6-0	Yes
11	R1-8A-0	Yes
12	R19-3-5	Yes
13	R19-9-11	Yes
14	R19-9A-0	Yes
15	R22-2-2	Yes
16	R22-3-2A	Yes



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

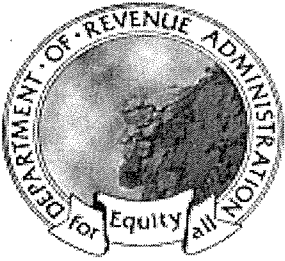
ASB III, B. 2.

Name of Municipality: Northfield

Date of Review: 8/29/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
17	R22-6-1	Yes
18	R5-25-0	Yes
19	R5-28-4	Yes
20	R8-14-0	Yes
21	R8-54-0	Yes
22	R9-17A-1	Yes
23	R9-34-4	Yes
24	U14-19-1	Yes
25	U15-40-0	Yes
26	U5-1B-0	Yes
27	U7-42-0	Yes
28	U7-93-0	Yes
29	U8-44-0	Yes
30	U8-99A-0	Yes



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Northfield

Date of Review: 8/29/2018

Assessments RSA 74:1

Sample

Number:

Parcel ID:

Values Reflect April 1:

Comments:

Samples #4 & 9 Had no permit visit by assessor

Sample #5 Observed 8x12 shed not noted on card

Sample #6 22x19 ATU/FFF is unfinished with no depreciation noted on card.

DRA Appraiser Signature:

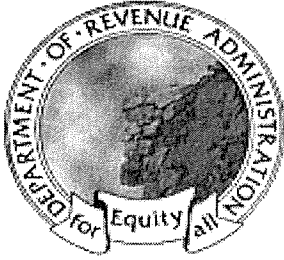
Charles Reese

Date: 1/14/2019

DRA Supervisor Initials:

AD

Date: 1/6/20



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Northfield
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Total Parcels Sampled	32
Unacceptable Samples	11
Acceptable Samples	21
Percent of Acceptable Samples (Minimum 95%)	65.6%

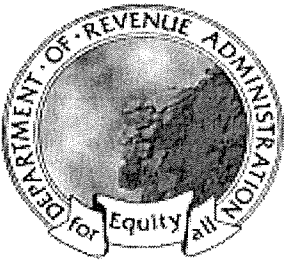
Municipality of Northfield In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Charles Reese	Date:	2/28/19
DRA Supervisor Initials:	AD	Date:	1/6/20



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

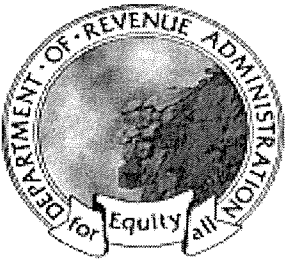
CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Northfield

Date of Review: 2/28/2019

Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA- 33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
1	000R01 000013 000008	Veteran's	Yes	Yes	N/A	2017	Met Standard
2	000R01 00005A 000003	Veteran's	Yes	Yes	N/A	2013	Met Standard
3	000R04 000008 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
4	000R04 000011 000000	Veteran's	Yes	Yes	N/A	2017	Met Standard
5	000R06 000047 000048	Veteran's	Yes	No	Yes	2013	Met Standard
6	000R08 000010 000004	Veteran's	Yes	Yes	N/A	2017	Met Standard
7	000R08 000012 000001	Veteran's	Yes	Yes	N/A	2009	Did Not Meet Standard
8	000R08 000035 000000	Veteran's	Yes	Yes	N/A	2010	Did Not Meet Standard
9	000R09 000016 000000	Veteran's	Yes	Yes	N/A	2017	Met Standard
10	000R10 000026 000000	Veteran's	Yes	Yes	Yes	2013	Met Standard
11	000R10 00010H 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
12	000R10 00010I 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
13	000R11 000014 000000	Veteran's	Yes	Yes	N/A	2017	Met Standard
14	000R15 000030 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
15	000R15 000037 000000	Veteran's	Yes	Yes	Yes	2013	Met Standard
16	000R15 000078 000000	Surviving Spouse	Yes	Yes	N/A	2016	Met Standard
17	000R16 000006 000001	Veteran's	Yes	Yes	N/A	2018	Met Standard
18	000R16 00026B 000000	Veteran's	Yes	No	N/A	2013	Did Not Meet Standard
19	000R17 000020 000012	Veteran's	Yes	Yes	N/A	2013	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

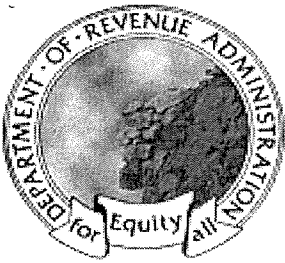
Name of Municipality:

Northfield

Date of Review:

2/28/2019

Sample Number	Parcel ID	Credit Type	<u>Application</u> <u>Timely filed,</u> <u>completed,</u> <u>and signed by</u> <u>the applicant.</u>	<u>Application</u> <u>Approved by</u> <u>the Assessor</u> <u>(s)</u>	<u>If applicant is</u> <u>listed under a</u> <u>trust, is a PA-</u> <u>33 Form filed</u>	<u>Year</u> <u>Last Review</u>	<u>Results</u>
20	000R17 000025 000000	Veteran's	Yes	Yes	N/A	2011	Did Not Meet Standard
21	000R20 000018 000000	Veteran's	Yes	No	N/A	2013	Did Not Meet Standard
22	000U03 000029 000000	Veteran's					Met Standard
23	000U03 000036 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
24	000U04 000004 000000	Veteran's	Yes	Yes	N/A	2012	Did Not Meet Standard
25	000U07 000089 000000	Veteran's	Yes	Yes	N/A	2016	Met Standard
26	000U08 000018 000000	Veteran's					Did Not Meet Standard
27	000U08 000062 000000	Veteran's	Yes	Yes	N/A	2013	Met Standard
28	000U11 000012 000000	Total Disability	Yes	Yes	N/A	2011	Did Not Meet Standard
29	000U12 000023 000000	Veteran's					Did Not Meet Standard
30	000U14 000018 000000	Veteran's	Yes	Yes	N/A	2010	Did Not Meet Standard
31	000U14 000022 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
32	000U15 000037 000000	Veteran's					Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Northfield

Date of Review: 2/28/2019

Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
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Comments:

Samples #7, 8, 20, 24, 28, & 30 Have no documented review in the last 5 years.

Samples #5, 18 & 21 Have no BOS signature on application.

Samples #26, 29, & 32 No information could be located.

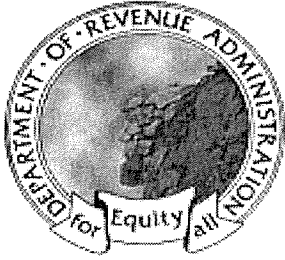
Sample #22 removed for 2018.

DRA Appraiser Signature: Charles Reese

Date: 2/28/2019

DRA Supervisor Initials: AD

Date: 1/6/20



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	Northfield
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Total Parcels Sampled	27
Unacceptable Samples	12
Acceptable Samples	15
Percent of Acceptable Samples (Minimum 95%)	55.6%

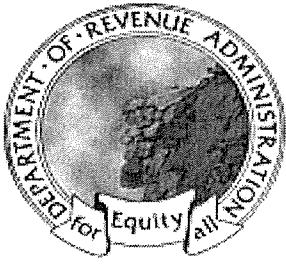
Municipality of Northfield in the category of EXEMPTIONS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Charles Reese	Date:	2/28/19
DRA Supervisor Initials:	AD	Date:	1/6/20



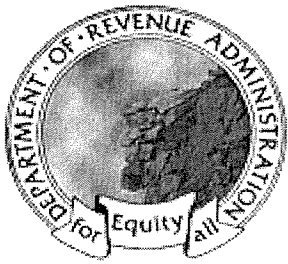
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Northfield **Date of Review:** 2/28/2019

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
1	000R02 000059 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
2	000R02 000060 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
3	000R02 00054D 000000	Disabled	Yes	Yes	Yes	N/A	N/A	2014	Met Standard
4	000R05 000006 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
5	000R05 00001C 000000	Disabled	Yes	Yes	Yes	N/A	N/A	2009	Did Not Meet Standard
6	000R05 00027C 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
7	000R06 000025 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard
8	000R07 000029 000000	Elderly							Did Not Meet Standard
9	000R08 000035 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2014	Met Standard
10	000R08 000060 000001	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard
11	000R08 000060 00012B	Elderly	Yes	Yes	Yes	N/A	Yes	2012	Did Not Meet Standard



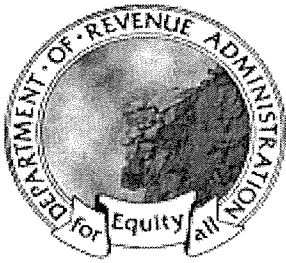
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Northfield	Date of Review: 2/28/2019
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<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
12	000R08 000083 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard
13	000R08 00072B 000000	Elderly	No	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
14	000R09 000015 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
15	000R15 000052 000001	Elderly							Did Not Meet Standard
16	000R15 000063 000003	Elderly	Yes	Yes	Yes	N/A	No	2010	Did Not Meet Standard
17	000R16 000021 000001	Elderly	Yes	Yes	Yes	N/A	Yes	2010	Did Not Meet Standard
18	000R20 00007A 000000	Disabled	Yes	Yes	Yes	N/A	N/A	2011	Did Not Meet Standard
19	000U03 000029 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2009	Did Not Meet Standard
20	000U04 000008 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard
21	000U07 000062 000000	Elderly						2013	Did Not Meet Standard
22	000U08 000027 000000	Disabled	Yes	Yes	Yes	N/A	N/A	2009	Did Not Meet Standard
23	000U08 000063 000000	Elderly	Yes	No	Yes	N/A	Yes	2013	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Northfield Date of Review: 2/28/2019

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
24	000U08 000120 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard
25	000U11 000001 000000	Elderly	Yes	No	Yes	N/A	Yes	2013	Did Not Meet Standard
26	000U14 000007 000000	Blind	Yes	Yes	Yes	N/A	N/A	2018	Met Standard
27	000U14 00009C 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Met Standard

Comments:

Samples #5, 11, 16, 17, 18, 19, & 22 No documented review in the past 5 years

Samples #8, 15, & 21 No information could be located.

Sample #13 PA-29 not signed by applicant

Sample #25 PA-29 not signed by BOS.

DRA Appraiser Signature:	Charles Reese	Date:	2/28/2019
DRA Supervisor Initials:	AD	Date:	1/6/20